

General Assembly

Substitute Bill No. 142

January Session, 2001

AN ACT CONCERNING FUEL CELL TECHNOLOGY INCENTIVES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- Section 1. Section 12-412 of the general statutes is amended by adding subdivision (113) as follows:
- 3 (NEW) (113) (A) (i) Sales of and the storage, use or other
- 4 consumption by a fuel cell manufacturing facility in this state of
- 5 materials, tools, fuel, machinery and equipment used in such facility.
- 6 For purposes of this subparagraph, "machinery and equipment" means
- 7 tangible personal property (I) which is installed in a fuel cell
- 8 manufacturing facility operated by a fuel cell manufacturer, and (II)
- 9 the predominant use of which is for the manufacturing of fuel cells and
- 10 "fuel cell manufacturing facility" means that portion of a plant,
- 11 building or other real property improvement used for the
- manufacturing of fuel cell parts or components or for the significant
- 13 overhauling or rebuilding of such parts or components on a factory
- 14 basis. (ii) Sales of, leasing of and the storage, use or other consumption
- 15 of machinery, equipment, tools, materials or supplies of fuel cell
- 16 technology to consumers.
- 17 (B) For purposes of this subdivision "fuel cell" means a device that
- 18 directly or indirectly produces electricity directly from hydrogen or
- 19 hydrocarbon fuel through a noncombustive electro-chemical process.

Sec. 2. This act shall take effect July 1, 2001, and shall apply to sales occurring on or after July 1, 2001.

CE JOINT FAVORABLE SUBST. C/R

FIN